



# CT-3-S-A/C

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New York State Department of Taxation and Finance

## Report by an S Corporation Included in a Combined Franchise Tax Return

Tax Law — Article 9-A

All filers must enter tax period:

beginning [ ] ending [ ]

Employer identification number	File number	Business telephone number ( )		If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation		Trade name/DBA		
Mailing name (if different from legal name above) c/o		State or country of incorporation	Date received (for Tax Department use only)	
Number and street or PO box		Date of incorporation		
City	State	ZIP code	Foreign corporations: date began business in NYS	
NAICS business code number (from federal return)	If address above is new, mark an X in the box <input type="checkbox"/>	If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get these forms from our Web site, by fax, or by phone. See the <i>Need help?</i> section on the back.		Audit (for Tax Department use only)
Principal business activity				
Has the corporation revoked its election to be treated as a New York S corporation? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, give effective date _____		Combined group payer corporation's name		
Combined group payer corporation's employer identification number .....				

Total number of shareholders ..... [ ]

### Fixed dollar minimum tax (see instructions)

1a Gross payroll .....	1a.	
1b Total receipts .....	1b.	
1c Average value of gross assets .....	1c.	
1d Fixed dollar minimum tax .....	1d.	

### 2 Corporations organized outside New York State, complete the following for capital stock issued and outstanding.

Number of par shares	Value	Number of no-par shares	Value
	\$		\$

### Composition of prepayments (see instructions) — Member's prepayments to be credited and included in Form CT-3-S-A, New York S Corporation Combined Franchise Tax Return.

	Date paid	Amount
3 Mandatory first installment .....	3.	
4a Second installment from Form CT-400 .....	4a.	
4b Third installment from Form CT-400 .....	4b.	
4c Fourth installment from Form CT-400 .....	4c.	
5 Payment with extension request (from Form CT-5.3) .....	5.	
6 Overpayment credited from prior years (see instructions) .....	6.	
7 Total prepayments (total Amount column; enter here and include on Form CT-3-S-A, line 73) .....	7.	

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) [ ]

**Certification:** Under the penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of authorized person		Official title	Date
Paid preparer use only	Signature of individual preparing this report		Firm's name (or yours if self-employed)
	Address	City	State ZIP code ID number Date

You must complete Form CT-34-SH, New York S Corporation Shareholders' Information Schedule, and attach it to this form. Attach this form and Form CT-34-SH to the payer corporation's Form CT-3-S-A.

# Instructions

**New for 2005 — Third-party designee** - You can authorize another person to discuss a tax return with the Tax Department by completing the Third-party designee section of the form. For more information, see *Third-party designee* below.

**Filing requirements** — Form CT-3-S-A/C is an individual certification that must be filed by each member of the New York State combined group except a foreign corporation that is not taxable in New York State. This form must be filed annually and attached to the payer corporation's Form CT-3-S-A, *New York S Corporation Combined Franchise Tax Return*.

You must complete Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*, and attach it to this form.

**Reporting period** — Complete the beginning and ending tax period boxes in the upper right corner on the front.

**NAICS business code number** — Enter the six-digit NAICS business activity code number from your federal return.

**Fixed dollar minimum tax — Lines 1a through 1d** — Each corporation (except the payer corporation or a foreign corporation that is not taxable in New York State) must compute its own fixed dollar minimum tax on this form. Enter your gross payroll, total receipts, and average value of gross assets in the boxes.

*Gross payroll* is the total wages, salaries, and other personal services compensation of all employees, including general executive officers, wherever located.

Use the total amounts shown on federal Form 1120S, lines 7 and 8, including any employment credits deducted on line 8, plus any wages included in the cost of goods sold from Schedule A, line 3.

*Total receipts* are the total receipts from the sales of tangible personal property, services performed, rentals, royalties, receipts from the sales of rights for closed circuit and cable transmissions, and all other business receipts received in the regular course of business. These items can be found on federal Form 1120S, income section, lines 1c and 5. Also include any rental and royalty receipts required to be shown on federal Form 1120, lines 6 and 7.

*Average value of gross assets* is the average fair market value of real property and marketable securities, plus all other property at the value shown on your books, in accordance with generally accepted accounting principles. Use the applicable amount from Form CT-3-S-A/B, *Combined Group Detail Spreadsheet*, line 26.

**Do not remit the tax with this form.** Enter the fixed dollar minimum tax on line 1d of this form and also include it on Form CT-3-S-A, line 50a or line 50b, whichever is applicable.

For tax years beginning in 2003, 2004, and 2005, the franchise tax for a New York S corporation is the applicable fixed dollar minimum tax (including the \$800 fixed dollar minimum tax) determined under Tax Law section 210(1)(d).

Accordingly, for tax years beginning in 2004 and 2005, a New York S corporation computes its fixed dollar minimum tax as follows:

For a corporation with gross payroll of:	The fixed dollar minimum tax equals:
\$25,000,000 or more	\$10,000
Less than \$25,000,000 but more than \$6,250,000	\$5,000
Not more than \$6,250,000 but more than \$1,000,000	\$425
Not more than \$1,000,000 but more than \$500,000	\$325
\$500,000 or less	\$100*
However, if the corporation's gross payroll, total receipts, and average value of gross assets are each \$1,000 or less:	\$800

\* Foreign authorized corporations: If your total corporation taxes are less than \$300, you must increase your payment accordingly to satisfy the \$300 maintenance fee requirement.

## Short periods – Fixed dollar minimum tax and maintenance fee

Annualize the gross payroll and total receipts for tax periods of less than 12 months by dividing the amount of each by the number of months in the short period and multiplying the result by 12.

The fixed dollar minimum tax and maintenance fee may be reduced for short periods as follows:

Period	Reduction
Not more than 6 months	50%
More than 6 months but not more than 9 months	25%
More than 9 months	None

**Composition of prepayments** — Complete this schedule only if the corporation filing this Form CT-3-S-A/C made separate payments or has separate credits.

**Lines 3 through 7** — If you need more space, write **see attached** in this section, and attach a separate sheet showing all relevant prepayment information. Transfer the total shown on the attached sheet to line 7.

**Line 6** — Include franchise tax overpayments credited from prior years.

**Third-party designee** — If you want to authorize another person (third-party designee) to discuss your 2005 tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested.

If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

You cannot revoke the third-party designee authorization or change the PIN. However, the authorization will automatically end on the due date (without regard to extensions) for filing your 2006 tax return.

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

## Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** 1 800 748-3676



**To order forms and publications:** 1 800 462-8100

**Business Tax Information Center:** 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110